



Summary of Revenues and Expenditures

COPY

Please refer to instructions on next page.

A. Municipal corporation informationMunicipality name: CITY OF ELGIN, OREGONAddress line 1: PO BOX 128Reporting period: From 07/01/2017

Address line 2: _____

To 06/30/2018City, state, ZIP: ELGIN OR 97827Report type: AuditCheck if new address: ☐Opinion issued: Unmodified

If this is the final report, please enter the last date of operations: _____

Basis of accounting: Modified cash**B. Financial statement audit – Reported deficiencies**

1. Regarding internal controls over financial reporting, how many significant deficiencies and material weaknesses were reported?

2

2. Of those control deficiencies reported, how many resulted in the following:

Accounting errors/Misstatements: 1Noncompliance: 0

3. How were deficiencies communicated? Check all that apply.

☐ Report issued in accordance with Government Auditing Standards☒ Communication in accordance with Statements on Auditing Standards AU-C 265 "Communicating Internal Control Related Matters Identified in an Audit"☐ Other (specify communication): _____☐ No deficiencies

Per OAR 162-010-0230, a copy must be filed with Secretary of State.

C. Summary of revenues and expenditures

Revenues and/or receipts		Expenditures and/or disbursements	
a. Revenues from government-wide statement of activities:	\$ 1,909,615	a. Expenditures from government-wide statement of activities:	\$ 1,817,315
b. Fiduciary fund additions:		b. Fiduciary fund deductions:	
c. Gross revenues subtotal (a + b):	\$ 1,909,615	c. Gross expenditures subtotal (a + b):	\$ 1,817,315
d. Revenues of component units:		d. Component unit expenditures reported with primary government:	
e. Taxes, assessments and other collections to be distributed to other governments:		e. Turnovers to other municipal corporations:	
f. Exempt revenue subtotal (d + e):	\$ 0	f. Exempt expenditures subtotal (d + e):	\$ 0
g. Net revenues (c – f):	\$ 1,909,615	g. Net expenditures (c – f):	\$ 1,817,315

D. Filing fee:

\$ 250

E. Submitted byAuditor name: CHELSEA A. HERRON, CPAMunicipal license number: 1603Firm name: LEWIS, POE, MOELLER, GUNDERSON & ROBERTS, LLCDate: 12/17/2018Municipal contact name, title: BROCK ECKSTEIN, ADMINISTRATORMunicipal phone: (541) 437-2253

Submit: Click the "Submit" button on the right to submit this form via email. Save a copy for your records.

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Within 30 days of delivering the audit report to the municipal corporation, one copy of this summary must be filed with the Secretary of State, Audits Division, and one copy must be delivered to the municipal corporation. If deficiencies are communicated in a separate letter or in a report issued in accordance with *Government Auditing Standards*, a copy of that communication must also be filed. (OAR 162-010-0230)